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# **STATE AND LOCAL SALES AND USE TAX REPORT: REVENUES FROM SALES IN CALENDAR YEAR 2006**

**Wisconsin Department of Revenue  
Division of Research and Policy  
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<http://www.revenue.wi.gov/>

**STATE AND LOCAL SALES AND USE TAX REPORT:  
TAX REVENUE FROM SALES IN CALENDAR YEAR 2006**

This report shows by North American Industry Classification System (NAICS) code:

1. State sales and use taxes and numbers of taxpayers.
2. Baseball park district sales and use taxes and numbers of taxpayers.
3. Football stadium district sales and use taxes and numbers of taxpayers.
4. County sales and use taxes by county and numbers of taxpayers.

In addition, the report shows Premier Resort Area Taxes by municipality.

Florence County imposed the 0.5% county sales and use tax effective July 1, 2006. Rock County's county sales and use tax will take effect April 1, 2007.

The data reflect sales that occurred in calendar year 2006, and were obtained from Wisconsin sales and use tax returns filed with the Wisconsin Department of Revenue. Premier resort area taxes are shown for calendar years 2002 through 2006.

The state sales and use tax table shows the number of sales tax filers and state sales and use taxes by NAICS classification. The baseball park district and the football stadium district sales and use tax tables show sales and use taxes distributed by NAICS classification to the Southeast Wisconsin Professional Baseball Park District and the Green Bay/Brown County Professional Football Stadium District, respectively. The premier resort area tax table shows premier resort area taxes in 2001 through 2006 for the three municipalities that impose the tax. The county sales and use tax table shows, for the 59 counties that imposed the tax in 2006, the number of filers and county sales and use taxes by NAICS classification.

The Executive Office of the President, Office of Management and Budget, published the North American Industry Classification System (NAICS) in 1997 to replace and update the 1987 Standard Industrial Classification (SIC) Manual. NAICS is designed for federal data collection, statistical and analytical purposes; uses of the codes for administrative, regulatory or tax purposes were not considered in the development of the system.

NAICS groups business establishments based on the activities in which they are primarily engaged. NAICS covers the entire economy, classifying activities into 20 sectors and 1,170 industries. The U.S. Bureau of the Census publishes information about NAICS, including links to definitions of industry codes, on its website at <http://www.census.gov/epcd/www/naics.html>.

The Wisconsin Department of Revenue uses a subset of NAICS codes to classify businesses. When a business registers for Wisconsin business taxes, it selects the NAICS code that best describes its business activities. The codes used by the Department of Revenue are included in the Instructions for the Department's Business Tax Registration form (form BTR-101). The form and instructions are available online at <http://www.dor.state.wi.us/forms/sales/index.html>.

When the Wisconsin Department of Revenue implemented a new sales tax processing system in 2002, existing businesses were converted from SIC to NAICS codes according to a conversion table published by the U.S. Office of Management and Budget. Since the NAICS created new codes and is more detailed than the SIC, a business may have been misclassified in the conversion from SIC to NAICS. In addition, a business may evolve over time such that

another NAICS code would be more accurate than the NAICS code (or SIC code) originally selected. For these reasons, caution should be exercised in using the data as a measure of economic activity for a particular NAICS code.

Chart 1 is a map showing the year county sales and use taxes were imposed. Counties are color-coded to show the 5-year period in which they imposed their taxes.

Table 1 shows the total sales and use tax rate in each county in 2006 and the date the tax was imposed. Since Rock County's tax does not take effect until 2007, the rate in the table is 5.0%. In 2006:

- 10 counties had a total rate of 5% (5% state sales and use tax)
- 2 counties had a total rate of 5.1% (5% state and 0.1% baseball park district sales and use tax).
- 57 counties had a total rate of 5.5% (5% state and 0.5% county sales and use tax, excepting Brown County, where the 0.5% rate is the football stadium tax).
- 3 counties had a total rate of 5.6% (5% state, 0.1% baseball park district and 0.5% county sales and use tax).

Lake Delton, Wisconsin Dells and Bayfield impose the 0.5 % premier resort area tax.

# CHART 1 YEAR TAX IMPOSED

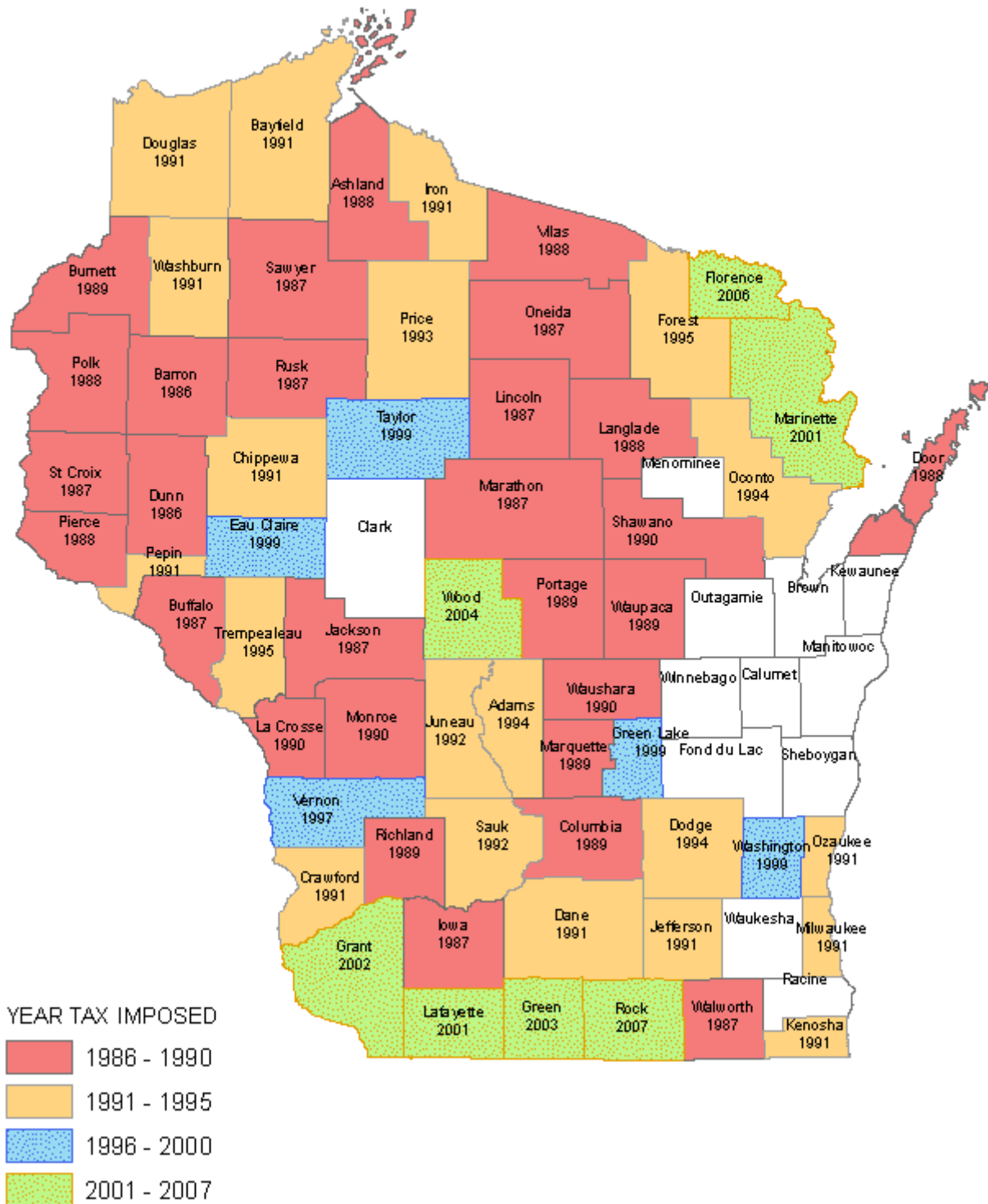


TABLE 1  
WISCONSIN SALES AND USE TAXES, 2006

COUNTY	COUNTY TAX IMPOSED	TOTAL RATE		COUNTY	COUNTY TAX IMPOSED	TOTAL RATE
Adams	1/1/1994	5.5%		Marathon	4/1/1987	5.5%
Ashland	4/1/1988	5.5%		Marinette	10/1/2001	5.5%
Barron	4/1/1986	5.5%		Marquette	4/1/1989	5.5%
Bayfield	4/1/1991	5.5%		Menominee		5.0%
Brown (FB)		5.5%		Milwaukee (BB)	4/1/1991	5.6%
Buffalo	4/1/1987	5.5%		Monroe	4/1/1990	5.5%
Burnett	4/1/1989	5.5%		Oconto	7/1/1994	5.5%
Calumet		5.0%		Oneida	4/1/1987	5.5%
Chippewa	4/1/1991	5.5%		Outagamie		5.0%
Clark		5.0%		Ozaukee (BB)	4/1/1991	5.6%
Columbia	4/1/1989	5.5%		Pepin	4/1/1991	5.5%
Crawford	4/1/1991	5.5%		Pierce	4/1/1988	5.5%
Dane	4/1/1991	5.5%		Polk	4/1/1988	5.5%
Dodge	4/1/1994	5.5%		Portage	4/1/1989	5.5%
Door	4/1/1988	5.5%		Price	1/1/1993	5.5%
Douglas	4/1/1991	5.5%		Racine (BB)		5.1%
Dunn	4/1/1986	5.5%		Richland	4/1/1989	5.5%
Eau Claire	1/1/1999	5.5%		Rock	4/1/2007	5.0%
Florence	7/1/2006	5.5%		Rusk	4/1/1987	5.5%
Fond du Lac		5.0%		Saint Croix	4/1/1987	5.5%
Forest	4/1/1995	5.5%		Sauk	4/1/1992	5.5%
Grant	4/1/2002	5.5%		Sawyer	4/1/1987	5.5%
Green	1/1/2003	5.5%		Shawano	4/1/1990	5.5%
Green Lake	7/1/1999	5.5%		Sheboygan		5.0%
Iowa	4/1/1987	5.5%		Taylor	7/1/1999	5.5%
Iron	4/1/1991	5.5%		Trempealeau	10/1/1995	5.5%
Jackson	4/1/1987	5.5%		Vernon	1/1/1997	5.5%
Jefferson	4/1/1991	5.5%		Vilas	4/1/1988	5.5%
Juneau	4/1/1992	5.5%		Walworth	4/1/1987	5.5%
Kenosha	4/1/1991	5.5%		Washburn	4/1/1991	5.5%
Kewaunee		5.0%		Washington (BB)	1/1/1999	5.6%
La Crosse	4/1/1990	5.5%		Waukesha (BB)		5.1%
Lafayette	4/1/2001	5.5%		Waupaca	4/1/1989	5.5%
Langlade	4/1/1988	5.5%		Waushara	4/1/1990	5.5%
Lincoln	4/1/1987	5.5%		Winnebago		5.0%
Manitowoc		5.0%		Wood	1/1/2004	5.5%

FB indicates 0.5% football stadium tax imposed 11/1/00.

BB indicates 0.1% baseball park tax imposed 1/1/96.

## **1. STATE SALES AND USE TAX BY NAICS CODE, 2006**

Taxable sales and purchases in calendar year 2006 produced state sales and use taxes, including interest and penalties, totaling \$4,059,904,509. Since sales and use taxes fall primarily on tangible personal property sold to final consumers, businesses classified in retail trade accounted for most sales tax—59% of total state sales taxes and 50% of registered filers.

Table 2 shows the number of filers and the amount of state tax for each NAICS code.

### **Number of Filers**

"Number of Filers" is the number of taxpayers in a NAICS code that filed a sales and/or use tax return in 2006. "Number of Filers" includes use tax returns filed by taxpayers that are not registered for sales taxes on their taxable purchases. For example, a law office that purchases a set of law books from an out-of-state publisher that does not collect Wisconsin sales tax would file a use tax return.

Since "occasional sales" are sales by individuals who do not hold a seller's permit, these sellers are categorized as "miscellaneous and unclassified". Occasional sales include sales by one individual to another of used motor vehicles, boats, snowmobiles, mobile homes 45 feet or less in length, trailers, semi-trailers, all-terrain vehicles and aircraft. Use tax is collected when the vehicle is registered with the state.

### **Total Taxes**

"Total Taxes" is the amount of state sales and use tax paid, including interest and penalties. It does not include the "retailer's discount" which a taxpayer is permitted to retain for collecting and timely remitting the tax. Retailer's discount is the greater of 0.5% of the taxpayer's sales tax liability or \$10 per return for returns filed timely.

TABLE 2  
STATE SALES AND USE TAXES BY NAICS, 2006

NAICS	DESCRIPTIONS	NO. FILERS	TOTAL
11	Agricultural, Forestry, Hunting, & Fishing	1,561	\$5,348,224
233, 235	Construction	7,286	114,519,275
221, 454	Utilities & Other Fuel Dealers	275	206,159,012
511	Publishing	689	16,236,265
512	Motion Picture, Video, & Sound Industries	166	2,419,169
513,5141	Broadcasting, Telecommunications & Information Services	976	281,705,477
	SUBTOTAL: INFORMATION & COMMUNICATIONS	1,831	\$300,360,911
311, 312	Food, Beverage & Tobacco Manufacturing	255	4,188,979
21, 32	Raw Materials Manufacturing, including Quarrying	1,296	27,683,230
324-327	Chemical & Nonmetallic Mineral Product Manufacturing	505	17,970,838
33	Mechanical, Machinery, Industrial & Other Manufacturing	5,026	100,388,274
	SUBTOTAL: MANUFACTURING	7,082	\$150,231,320
722	Food Services & Drinking Places (Restaurants & Bars)	14,814	330,481,801
711	Performing Arts, Spectator Sports & Related Industries	1,228	19,083,131
713	Amusement, Gambling, Recreation Industries	1,441	23,713,827
441	Automobiles & Other Motor Vehicles	4,199	432,897,544
447100	Gasoline Stations (including convenience stores with gas)	1,761	59,450,072
448	Clothing & Accessories Stores	2,594	124,352,072
443	Electronic & Appliance Stores	1,168	74,028,141
445	Food & Beverage Stores	3,262	150,761,593
442, 444	Furniture & Home Furnishings Stores	5,163	319,316,119
446	Health & Personal Care Stores	710	35,878,162
451	Sporting Goods, Hobby, Book, & Music Stores	3,290	61,097,370
452, 453	General Merchandise Stores	1,428	363,602,161
453 et al.	Other Store Retailers	28,716	351,472,397
453, 454	Nonstore Retailers	5,645	38,576,398
	SUBTOTAL: RETAIL	75,419	\$2,384,710,786
721	Hotels, Motels & Other Traveler Accommodations	3,625	74,596,421
52, 55	Banking, Insurance and Other Finance Activities	1,011	17,260,824
561	Administrative & Support Services	1,436	25,590,313
62	Health Care and Social Assistance Services	2,551	7,733,330
812	Personal & Household Services	14,773	94,462,098
Various	Business Services	9,557	85,228,067
811	Repair & Maintenance Services	9,535	76,159,465
5411-12	Professional Services	540	1,530,977
5413	Architectural, Engineering, & Related Services	269	1,601,341
5415	Computer System Services	2,565	44,204,259
54	Scientific & Other Services	1,098	8,086,964
532	Rental & Leasing Services	3,626	83,385,165
531	Real Estate Services (Rental, Management, Appraisal)	725	3,155,000
	SUBTOTAL: SERVICES	51,311	\$522,994,225
421	Durable Goods - Wholesale	3,255	201,032,417
422	Nondurable Goods - Wholesale	1,724	29,128,424
	SUBTOTAL: WHOLESALE	4,979	\$230,160,841
48	Transportation	1,056	11,651,333
	Miscellaneous, Unclassified & Occasional Sales		133,768,581
	SUBTOTAL: MISCELLANEOUS	1,056	\$145,419,914
	TOTAL	150,800	\$4,059,904,509

## **2. BASEBALL PARK DISTRICT SALES AND USE TAX, 2006**

The baseball park district sales and use tax was authorized by 1995 Act 56. The effect of the Act was to impose a 0.1% sales and use tax in the five southeast counties of Milwaukee, Ozaukee, Racine, Washington, and Waukesha as of January 1, 1996. Under 1995 Act 56, the state retains a state administrative fee of 1.5% of tax collections.

Transactions in calendar year 2006 generated baseball park district sales and use taxes of \$25,683,054, net of the retailer's discount and state administrative fees. Baseball park district sales and use tax proceeds are distributed to the Southeast Wisconsin Professional Baseball Park District.

Taxpayers do not report baseball park district tax data by county.

Table 3 shows numbers of taxpayers and baseball district sales and use taxes in 2006.

TABLE 3  
BASEBALL SALES AND USE TAXES BY NAICS, 2006

NAICS	DESCRIPTIONS	NO. FILERS	TOTAL
11	Agricultural, Forestry, Hunting, & Fishing	231	\$34,314
233, 235	Construction	1,871	690,787
221, 454	Utilities & Other Fuel Dealers	61	1,215,124
511	Publishing	336	120,848
512	Motion Picture, Video, & Sound Industries	66	4,331
513, 5141	Broadcasting, Telecommunications & Information Services	526	1,813,670
	SUBTOTAL: INFORMATION & COMMUNICATIONS	928	\$1,938,849
311, 312	Food, Beverage & Tobacco Manufacturing	67	22,121
21, 32	Raw Materials Manufacturing, including Quarrying	309	189,225
324-327	Chemical & Nonmetallic Mineral Product Manufacturing	247	127,109
33	Mechanical, Machinery, Industrial & Other Manufacturing	2,362	650,629
	SUBTOTAL: MANUFACTURING	2,985	\$989,084
722	Food Services & Drinking Places (Restaurants & Bars)	3,785	2,205,449
711	Performing Arts, Spectator Sports & Related Industries	352	166,080
713	Amusement, Gambling, Recreation Industries	341	106,708
441	Automobiles & Other Motor Vehicles	1,657	2,648,198
447100	Gasoline Stations (including convenience stores with gas)	543	323,369
448	Clothing & Accessories Stores	1,066	949,761
443	Electronic & Appliance Stores	396	585,555
445	Food & Beverage Stores	1,129	816,338
442, 444	Furniture & Home Furnishings Stores	1,419	1,581,127
446	Health & Personal Care Stores	224	342,304
451	Sporting Goods, Hobby, Book, & Music Stores	767	391,813
452, 453	General Merchandise Stores	373	2,152,283
453 et al.	Other Store Retailers	8,941	2,339,401
453, 454	Nonstore Retailers	1,948	240,425
	SUBTOTAL: RETAIL	22,941	\$14,848,812
721	Hotels, Motels & Other Traveler Accommodations	267	325,082
52, 55	Banking, Insurance and Other Finance Activities	362	138,192
561	Administrative & Support Services	536	207,128
62	Health Care and Social Assistance Services	869	55,229
812	Personal & Household Services	4,737	659,156
Various	Business Services	3,215	648,576
811	Repair & Maintenance Services	2,223	461,029
5411,			
5412	Professional Services	201	22,964
5413	Architectural, Engineering, & Related Services	95	16,709
5415	Computer System Services	1,255	380,143
54	Scientific & Other Services	486	61,588
532	Rental & Leasing Services	1,106	624,744
531	Real Estate Services (Rental, Management, Appraisal)	179	16,211
	SUBTOTAL: SERVICES	15,531	\$3,616,751
421	Durable Goods - Wholesale	1,611	1,398,650
422	Nondurable Goods - Wholesale	835	212,745
	SUBTOTAL: WHOLESALE	2,446	\$1,611,395
48	Transportation	247	40,312
	Miscellaneous, Unclassified & Occasional Sales		697,626
	SUBTOTAL: MISCELLANEOUS	247	\$737,938
	TOTAL	47,241	\$25,683,054

### **3. FOOTBALL STADIUM DISTRICT SALES AND USE TAX, 2006**

The football stadium district sales and use tax was authorized by 1999 Act 167. The effect of the Act was to impose a 0.5% sales and use tax in Brown County as of November 1, 2000. 1999 Act 167 specified a state administrative fee of 1.5% of tax collections.

Transactions in calendar year 2006 generated proceeds of \$20,365,397, net of the retailer's discount and state administrative fees. Football stadium district sales and use tax proceeds are distributed to the Green Bay/Brown County Professional Football Stadium District.

Table 4 shows numbers of taxpayers and football district sales and use taxes in 2006.

TABLE 4  
FOOTBALL SALES AND USE TAXES BY NAICS, 2006

NAICS	DESCRIPTIONS	NO. FILERS	TOTAL
11	Agricultural, Forestry, Hunting, & Fishing	76	\$15,417
233, 235	Construction	678	660,569
221, 454	Utilities & Other Fuel Dealers	40	1,165,038
511	Publishing	130	63,975
512	Motion Picture, Video, & Sound Industries	11	7,412
513, 5141	Broadcasting, Telecommunications & Information Services	340	1,185,421
	SUBTOTAL: INFORMATION & COMMUNICATIONS	481	\$1,256,808
311, 312	Food, Beverage & Tobacco Manufacturing	44	26,014
21, 32	Raw Materials Manufacturing, including Quarrying	148	238,466
324-327	Chemical & Nonmetallic Mineral Product Manufacturing	93	108,045
33	Mechanical, Machinery, Industrial & Other Manufacturing	984	316,351
	SUBTOTAL: MANUFACTURING	1,269	\$688,876
722	Food Services & Drinking Places (Restaurants & Bars)	1,011	1,630,721
711	Performing Arts, Spectator Sports & Related Industries	73	382,541
713	Amusement, Gambling, Recreation Industries	120	113,436
441	Automobiles & Other Motor Vehicles	832	1,816,282
447100	Gasoline Stations (including convenience stores with gas)	154	264,051
448	Clothing & Accessories Stores	304	767,442
443	Electronic & Appliance Stores	146	354,849
445	Food & Beverage Stores	234	695,594
442, 444	Furniture & Home Furnishings Stores	567	1,232,575
446	Health & Personal Care Stores	88	147,652
451	Sporting Goods, Hobby, Book, & Music Stores	261	371,764
452, 453	General Merchandise Stores	141	2,009,764
453 et al.	Other Store Retailers	3,151	1,810,399
453, 454	Nonstore Retailers	589	498,540
	SUBTOTAL: RETAIL	7,671	\$12,095,611
721	Hotels, Motels & Other Traveler Accommodations	167	441,850
52, 55	Banking, Insurance and Other Finance Activities	128	102,196
561	Administrative & Support Services	205	143,121
62	Health Care and Social Assistance Services	204	125,162
812	Personal & Household Services	1,565	514,626
Various	Business Services	1,010	436,070
811	Repair & Maintenance Services	857	310,716
5411,			
5412	Professional Services	38	3,964
5413	Architectural, Engineering, & Related Services	27	3,306
5415	Computer System Services	439	245,350
54	Scientific & Other Services	156	26,480
532	Rental & Leasing Services	468	567,617
531	Real Estate Services (Rental, Management, Appraisal)	53	5,746
	SUBTOTAL: SERVICES	5,317	\$2,926,203
421	Durable Goods - Wholesale	872	927,912
422	Nondurable Goods - Wholesale	414	140,463
	SUBTOTAL: WHOLESALE	1,286	\$1,068,374
48	Transportation	88	65,015
	Miscellaneous, Unclassified & Occasional Sales		423,485
	SUBTOTAL: MISCELLANEOUS	88	\$488,500
	TOTAL	16,906	\$20,365,397

#### 4. PREMIER RESORT AREA TAX BY MUNICIPALITY, 2002 - 2006

The premier resort area tax was authorized by 1997 Act 27. If 40% of a municipality's or county's equalized value is used by tourism-related retailers as defined by law, the municipality or county may declare itself a premier resort area. A premier resort area may impose a 0.5% tax on the gross receipts from the sale, lease or rental in the municipality or county of goods or services that are subject to the state sales tax and sold by specified tourism-related retailers. 2005 Act 25 specified additional tourism-related retailers that are subject to the tax as of September 1, 2006. 1997 Act 27 also provided for a 3% administrative fee to be deducted from gross tax collections.

Subsequent legislation has authorized certain municipalities to declare themselves premier resort areas even if they did not meet the 40% of value threshold. 2001 Act 109 allowed the City of Bayfield to designate itself a premier resort area and levy the tax. 2005 Act 856 allowed the Villages of Ephraim and Sister Bay to designate themselves premier resort areas and levy premier resort area taxes, pending two-thirds vote of approval in a referendum. 2001 Act 16 authorized the City of Eagle River to designate itself a premier resort area; the city has not done so.

Table 5 shows distributions based on sales in calendar years 2002 through 2006.

TABLE 5  
PREMIER RESORT AREA TAX BY MUNICIPALITY, 2002- 2006

	Village of Lake Delton	City of Wisconsin Dells	City of Bayfield
2002	\$1,071,356	\$451,338	
2003	\$1,211,459	\$495,156	\$47,433
2004	\$1,322,765	\$457,611	\$61,106
2005	\$1,447,417	\$514,005	\$59,415
2006	\$1,443,045	\$540,145	\$63,368

## **5. COUNTY SALES AND USE TAX BY NAICS CODE AND BY COUNTY, 2006**

Table 6 presents county sales and use tax information by NAICS code for the 59 counties that levied the tax in 2006. The most recent counties to impose a tax are Florence County (July 1, 2006) and Rock County (April 1, 2007).

The reader is advised to exercise caution when using these data as indicators of economic activity in a county for the reasons noted on page 1.

### **Number of Filers**

"Number of Filers" is the number of businesses in a NAICS code that reported taxable sales in the county in 2006. A business with outlets in more than one county, such as a fast-food chain, is reported as one business in each county in which it operates but as only one business in Table 2, State Sales and Use Taxes. The number of filers and total taxes are suppressed for NAICS classifications where the number of filers is 10 or fewer. Total numbers of filers and total taxes are not affected by suppressing the underlying detail.

### **Total Taxes**

"Total Taxes" is the amount distributed to the county after deducting the retailer's discount and the state administrative fee. The retailer's discount, the greater of 0.5% of the taxpayer's tax liability or \$10 per return, compensates retailers for collecting and timely remitting sales and use taxes. 1999 Act 9 increased the state administrative fee from 1.5% to 1.75% of taxes reported. Total taxes are suppressed for NAICS classifications where the number of filers is 10 or fewer. Total taxes are not affected by suppressing the underlying detail.

### **County Sales and Use Taxes per Capita**

Chart 2 shows county and football stadium sales and use taxes per capita for the 59 counties that had a local tax for the full year of 2006. The chart indicates zero for Florence County since the tax was imposed as of July 1, 2006. Since Brown County is contiguous with the Brown County/Lambeau Field Professional Football Stadium District, and the tax rate and base are the same as county sales and use tax rate and base, football district taxes are shown for Brown County.

### CHART 2

### COUNTY SALES & USE TAXES PER CAPITA

### 2006

Legend:

- 0.00
- \$0 - 55
- \$55 - 80
- \$80 - 117

Football stadium district taxes are shown for Brown County.

TABLE 6  
TOTAL COUNTY SALES AND USE TAXES BY NAICS, 2006

NAICS	DESCRIPTIONS	NO. FILERS	TOTAL
11	Agricultural, Forestry, Hunting, & Fishing	1,182	\$330,052
233, 235	Construction	5,667	8,226,767
221, 454	Utilities & Other Fuel Dealers	235	13,201,146
511	Publishing	563	943,017
512	Motion Picture, Video, & Sound Industries	134	226,192
513, 5141	Broadcasting, Telecommunications & Information Services	864	16,903,283
	SUBTOTAL: INFORMATION & COMMUNICATIONS	1,561	\$18,072,492
311, 312	Food, Beverage & Tobacco Manufacturing	200	292,386
21, 32	Raw Materials Manufacturing, including Quarrying	1,059	1,679,164
324-327	Chemical & Nonmetallic Mineral Product Manufacturing	394	1,233,491
33	Mechanical, Machinery, Industrial & Other Manufacturing	3,858	6,573,753
	SUBTOTAL: MANUFACTURING	5,511	\$9,778,795
722	Food Services & Drinking Places (Restaurants & Bars)	11,089	22,734,943
711	Performing Arts, Spectator Sports & Related Industries	924	1,240,481
713	Amusement, Gambling, Recreation Industries	1,046	1,643,876
441	Automobiles & Other Motor Vehicles	3,586	28,832,912
447100	Gasoline Stations (including convenience stores with gas)	1,328	4,146,426
448	Clothing & Accessories Stores	1,951	8,021,408
443	Electronic & Appliance Stores	906	4,411,897
445	Food & Beverage Stores	2,525	10,454,753
442, 444	Furniture & Home Furnishings Stores	4,116	22,514,354
446	Health & Personal Care Stores	525	2,471,671
451	Sporting Goods, Hobby, Book, & Music Stores	2,456	3,853,123
452, 453	General Merchandise Stores	1,095	23,557,637
453 et al.	Other Store Retailers	22,009	23,487,243
453, 454	Nonstore Retailers	4,175	2,256,877
	SUBTOTAL: RETAIL	57,731	\$159,627,599
721	Hotels, Motels & Other Traveler Accommodations	3,191	5,643,654
52, 55	Banking, Insurance and Other Finance Activities	787	1,209,056
561	Administrative & Support Services	1,085	1,648,276
62	Health Care and Social Assistance Services	1,759	480,964
812	Personal & Household Services	10,685	5,913,388
Various	Business Services	7,199	5,613,421
811	Repair & Maintenance Services	7,233	5,206,746
5411, 5412	Professional Services	392	75,485
5413	Architectural, Engineering, & Related Services	211	114,532
5415	Computer System Services	2,090	2,771,044
54	Scientific & Other Services	826	552,002
532	Rental & Leasing Services	2,790	5,300,942
531	Real Estate Services (Rental, Management, Appraisal)	562	273,593
	SUBTOTAL: SERVICES	38,810	\$34,803,104
421	Durable Goods - Wholesale	2,686	13,020,136
422	Nondurable Goods - Wholesale	1,349	1,954,980
	SUBTOTAL: WHOLESALE	4,035	\$14,975,116
48	Transportation	825	800,936
	Miscellaneous, Unclassified & Occasional Sales		9,911,568
	SUBTOTAL: MISCELLANEOUS	825	\$10,712,504
	TOTAL	115,557	\$269,727,576

